DEPARTMENT OF STATE REVENUE

Departmental Notice #19

July, 2005

All Fuel Tax Accounts

This document does not meet the definition of a "statement" required to be published in the Indiana Register under IC 4-22-2-7. The purpose of this Notice is to provide general information concerning the increase in the oil inspection fee for gasoline, and the expansion of the fee to include special fuel.

Effective July 1, 2005, per an amendment to IC 16-44-2-18, the Oil Inspection Fee for gasoline and kerosene will increase from \$.008 per gallon to \$.01 per gallon. Also effective July 1, 2005, per the addition of IC 16-44-2-18.5, the Oil Inspection Fee also applies to Special Fuel and will also be at the rate of \$.01 per gallon. This will not apply to Special Fuel that is exempt from the Special Fuel Tax under IC 6-6-2.5-30.

Revised forms reflecting this increase and additional information will be mailed to all Fuel Tax accounts shortly.

If you have any questions about the Oil Inspection Fee or need any additional information, please contact the Department at (317) 615-2630.

John Eckart Commissioner

John Eckart